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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MAY 02 2007

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

T: EP: RA: T2

Re:

Plan X =

Plan Y =

Company =

This letter constitutes notice that, with respect to the Plan, section 401(a)(33)(A) of the Internal Revenue Code ("Code") and section 204(i)(1) of the Employment Retirement Income Security Act of 1974 ("ERISA") do not apply to the amendment described below.

Section 401(a)(33)(A) of the Code provides that a plan is not a qualified plan if an amendment is adopted while the employer is a debtor in a case under title 11, United States Code, or similar Federal or State law, and such amendment increases liabilities of the plan by reason of (i) any increase in benefits, (ii) any change in the accrual of benefits, or (iii) any change in the rate at which benefits become nonforfeitable under the plan, with respect to employees of the debtor, and such amendment is effective prior to the effective date of such employer's plan of reorganization.

Section 204(i)(1) of ERISA prohibits a plan amendment that increases the liabilities of a plan maintained by an employer that is a debtor under Title 11 of the United States Code, or similar Federal or State law, by reason of (A) any increase in benefits, (B) any change in the accrual of benefits, or (C) any change in the rate at which benefits become nonforfeitable under the plan, with respect to employees of the debtor, and such amendment is effective prior to the effective date of such employer's plan of reorganization.

The Company is a supplier of cockpit modules, automotive floors, acoustic systems instrument panels, automotive fabric, plastic-based trim, and convertible-top systems. On the Company and substantially all of its domestic subsidiaries filed for protection under Chapter 11 of the U.S. Bankruptcy Code, seeking reorganization relief.

The Plan is a defined benefit plan that was formed on _____ from the merger of Plan X and Plan Y. The Plan covers salaried, hourly, union, and non-union employees under various benefit formulas.

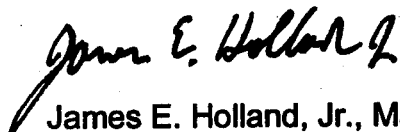
On _____ three days prior to filing for Chapter 11 bankruptcy protection, the Company entered into a collective-bargaining agreement with a union representing certain participants in the Plan to increase the monthly retirement benefit multiplier under the Plan for these participants. It is clear from the information submitted with the request that the Company was not a debtor in bankruptcy when the amendment in question was effectively adopted by the signing of the collective-bargaining agreement. Because the amendment was adopted prior to the date of the Company's bankruptcy filing, which is also the date the Company became a debtor in bankruptcy, section 401(a)(33) of the Code and section 204(i)(1) of ERISA do not apply to the amendment.

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited by others as precedent.

We have sent a copy of this letter to the _____ and to your
to the _____
authorized representative pursuant to a power of attorney on file in this office.

If you require further assistance in this matter, please contact _____.

Sincerely yours,



James E. Holland, Jr., Manager
Employee Plans Technical